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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS AND CENTRAL EXCISE

New Delhi, the 27th February 1958/Phalguna 8, 1879

G.S.R. 77.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry and in supersession of the Customs Duties Drawback (Dry Batteries and Cells) Rules, 1958, the Central Government hereby makes the following rules, namely:—

CUSTOMS AND CENTRAL EXCISE DUTIES REFUND (DRY BATTERIES AND CELLS) RULES, 1958

1. **Short title.**—These rules may be called the Customs and Central Excise Duties Refund (Dry Batteries and Cells) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,

(a) "duty-paid materials" means—

(i) foreign materials imported on payment of Customs duty into India or the State of Pondicherry, and

(ii) indigenous materials manufactured in India or in the State of Pondicherry, on which Central Excise duty has been paid;

(b) "goods" means dry batteries or cells manufactured in India or the State of Pondicherry by a registered manufacturer, from duty-paid materials;

(c) "refund" means drawback of import duty on foreign materials and rebate of excise duty on indigenous materials; and

(d) "registered manufacturer" means a manufacturer of the dry batteries or cells, registered in accordance with the provisions of these rules.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944 as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Registration of manufacturers.**—(1) A refund admissible under these rules shall apply only in respect of the articles manufactured by a person registered

under, and for the purposes of, these rules by a Chief Customs Officer authorised in this behalf by the Chief Customs Authority (hereinafter referred to as the authorised Chief Customs Officer).

(2) An application for registration shall be made by a manufacturer of the articles to the authorised Chief Customs Officer

(3) Such manufacturer shall furnish with such application a list of the specific brands or varieties of articles which he intends to export under claim for refund under these rules.

(4) The authorised Chief Customs Officer may, if satisfied that the requirements of this rule have been fulfilled, register the applicant as a manufacturer for the purposes of these rules.

(5) The authorised Chief Customs Officer may, subsequent to the registration of the manufacturer, permit the manufacturer, on application, to make additions to the list referred to in sub-rule (3) of this rule.

5. Rate of refund.—(1) The manufacturer shall, in respect of each brand or variety of articles which he intends to export under claim for refund under these rules, furnish every six months—

- (a) the description and quantity of different duty-paid materials used during the preceding six months in the manufacture of such number of articles as the authorised Chief Customs Officer may consider convenient for the purpose;
- (b) the average amount of customs duty paid on such quantities of foreign materials, based on the values of, and the rates of duty applicable to, importations of such materials during the preceding six months, and if no importations have taken place during that period, during such longer period as the authorised Chief Customs Officer may deem relevant for the purposes;
- (c) the average amount of Central excise duty paid on such quantities of indigenous materials during the preceding six months.

Explanation.—The expression "preceding six months" in this sub-rule shall be deemed to be such period of six months preceding, as the authorised Chief Customs Officer may consider convenient for the purpose; and

(2) The rate of refund admissible under these rules shall be the average amount of customs and excise duty referred to in sub-rule (1), duly verified by the authorised Chief Customs Officer, and shall be allowed in respect of all shipments of the goods made from any port in India, or in the State of Pondicherry, in accordance with the provisions of section 43B of the Sea Customs Act, 1878 (8 of 1878) and of these rules, during such subsequent period of six months as is designated for the purpose, in any particular case, by the authorised Chief Customs Officer.

6. Further conditions for allowing refund.—Payment of refund under these rules shall be subject to the following further conditions, namely:—

- (a) that the shipper shall on the relative shipping bill declare that a claim for refund and under these rules, is being made;
- (b) that the shipper shall also furnish in the shipping bill such information as, in the opinion of the Customs Collector concerned, is necessary for the purpose of verifying the claim for refund, and including, in particular,
 - (i) the description of the articles;
 - (ii) the name of the manufacturer, registration number and the authority or officer with whom registered;
 - (iii) the particulars of any brand or trade mark attached to the articles;
 - (iv) weight, voltage and like particulars relating to the articles.

7. Time-limit for refund claim.—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

8. Powers of Customs Collector.—For the purposes of these rules, the Chief Customs Officer or the Customs Collector may—

- (a) require a manufacturer to produce any books of account or other documents of whatever nature relating to the proportion and quantity of different materials used in the manufacture of the articles, and the value of, and the duty paid on, foreign and indigenous materials used in such manufacture;
- (b) require the production of such certificates, documents and other evidence in support of each claim for refund as may be necessary.

9. Access to manufactory.—A manufacturer of the articles in the case of which refund is claimed shall give access to every part of his manufactory to an officer of the Central Government specially authorised in this behalf by the Customs Officer or by the Chief Customs Authority to enable such authorised officer to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 10.]

S. K. BHATTACHARJEE, Dy. Secy.

